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Entitled

*ADMINISTRATIVE METHODS FOR SETTLEMENT OF TAX DISPUTES IN UNITED ARAB
EMIRATES*

By

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Abstract

This paper studies and analyses administrative methods for settling tax disputes in the UAE as set in the newly issued Federal Law No. 28 for year 2022 regarding tax procedures, which will take effect on June 2, 2023, as this new Federal Law includes new administrative tax dispute settlement channels.

This paper explores the methods through which UAE's procedural tax legislations handled the most complicated issue that most procedural tax legislators usually encounter, which is balancing between fair tax assessments and speedy tax collection procedures. Making such balance requires robust regulation of administrative methods to settle tax disputes in a mechanism that creates and maintains shared confidence between tax payers and tax collection authorities. This paper assesses such balancing approach by studying the specific procedures UAE legislators adopted for settling tax disputes via administrative channels.

To address the aforementioned challenge the study firstly presents the methods of settling tax disputes within the tax authority itself through two internal requests, the first named of "tax assessment review", and the second named "reconsideration", indicating the procedures and for each of these those two requests. Then the study proceeds to explore the third administrative method called "Objection before Tax Dispute Resolution Committees" as such Committees play a role similar to that of the Courts of Appeal, as they settle disputes arising from the decisions of the Federal Tax Authority in reconsideration requests.

Additionally, this study exercises constructive criticism, abstract evaluation, and focused comparison between the new Tax Procedures Law, its predecessor law, and some other legislations of from other Arab. The study concludes that UAE legislators adopted a unique approach as it established three administrative methods for tax disputes starting without the need to pay any taxes via two internal grievances, and ending with an objection before specialized committees, noting that the last requires prepayment of the disputed tax in full. Such unique approach requires robust control and regulation under the new executive regulation that is expected to be published soon.

Keywords: Tax, Tax Disputes, Administrative Settlement of tax disputes, Tax procedures, Federal Tax Authority, Tax Dispute Resolution Committee.